



# Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

## *Management Advisory Report*

# Match of New York City Death Information Against Social Security Administration Records

022333 | *December 2024*



# Office of the Inspector General


SOCIAL SECURITY ADMINISTRATION

## MEMORANDUM

**Date:** December 17, 2024

**Refer To:** 022333

**To:** Carolyn W. Colvin  
Acting Commissioner

**From:** Hannibal Ware   
Acting Inspector General

**Subject:** Match of New York City Death Information Against Social Security Administration Records

The attached final report presents the results of the match of New York City death reports against Social Security Administration's (SSA) payment records. The objective was to determine whether the Social Security Administration issued payments to beneficiaries who were deceased according to New York City's vital statistics records.

We identified 2,683 beneficiaries who were issued approximately \$91 million in payments after the date of death recorded in the New York City data. We estimate that identifying and correcting these discrepancies would prevent an additional \$24 million in payments after death over 12 months. While we are not making formal recommendations for corrective action, SSA should take appropriate corrective actions to recover improper payments issued after death and prevent the disbursement of additional improper payments. If you wish to discuss the final report, please call me or have your staff contact Michelle L. Anderson, Assistant Inspector General for Audit.

Attachment

## OBJECTIVE

Our objective was to determine whether the Social Security Administration (SSA) issued payments to beneficiaries who were deceased according to New York City's vital statistics records.<sup>1</sup>

## BACKGROUND

Under an Office of the Inspector General subpoena, we obtained New York City Health Department data that contained personally identifiable information for 781,578 individuals the state recorded as deceased from January 1, 2010 to September 20, 2023. We processed the data through SSA's Enumeration Verification System and against SSA payment records. We identified 2,683 beneficiaries who were in current or suspended payment status as of October 2023 and whose personally identifiable information matched that of deceased individuals in the New York City death data and who received payments from SSA after their dates of death were recorded in the New York City death data.

## RESULTS OF REVIEW

Of the 2,683 beneficiaries, SSA independently determined it had issued approximately \$1.3 million in improper payments to 129 even though they were deceased. SSA terminated most of the benefit payments before our review.<sup>2</sup> However, the dates of death in SSA's records for 4 of these 129 beneficiaries did not match those in the New York City death records.<sup>3</sup> If the date of death in New York City death records is confirmed to be accurate, SSA will have issued approximately \$56,000 in additional improper payments. If SSA confirms the remaining 2,554 beneficiaries are deceased, we estimate it issued them approximately \$90 million in improper payments after their death.<sup>4</sup> We further estimate identifying and correcting these discrepancies would prevent an additional \$24 million in payments after death over 12 months.<sup>5</sup>

In November 2024, we referred 2,368 of the 2,683 cases to SSA. We did not refer 125 cases because SSA took appropriate actions. We are reviewing the remaining 190 cases and will refer them to SSA, as appropriate.

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<sup>1</sup> We use the term "beneficiary" throughout this report in reference to Old-Age, Survivors, and Disability Insurance beneficiaries and/or Supplemental Security Income recipients.

<sup>2</sup> One of the beneficiaries was placed in suspended payment status effective November 2016.

<sup>3</sup> Some of the beneficiaries with date of death discrepancies relate to presumption of death. SSA policy states, when a beneficiary's whereabouts are unknown and benefits have been suspended for at least 7 continuous years, SSA will assume the beneficiary failed to request payment during the 7-year period because he/she was deceased (presumption of death). SSA, *Program Operations Management System*, GN 02602.320, D (May 30, 2023) and GN 00304.050, A (August 17, 2023). We referred these cases to SSA.

<sup>4</sup> We calculated the payment amounts made after death through May 2024.

<sup>5</sup> We multiplied the monthly payment amount of each beneficiary in current payment status as of May 2024 by 12 to estimate the payment amount that would be released over the 12 months that followed May 2024.

## Payment Statuses of Beneficiaries Identified

Of the 2,683 beneficiaries we identified as deceased based on the New York City death data, 1,883 were in current payment status in SSA's payment records as of October 2023. The following are examples where SSA's records did not contain a date of death and benefit payments continued.

- A retirement beneficiary died in December 2020. As of May 2024, SSA had issued approximately \$73,000 in payments after death.
- A disability beneficiary receiving concurrent benefits died in February 2013.<sup>6</sup> As of May 2024, SSA had issued approximately \$120,000 in payments after death.
- A disability beneficiary died in October 2012. As of May 2024, SSA had issued approximately \$120,000 in payments after death.

The remaining 800 beneficiaries were in suspended payment status when we conducted our review. SSA paid these beneficiaries approximately \$9 million after the dates of death in the New York City death data and before SSA placed them in suspended payment status. Terminating records of beneficiaries because of death will prevent any possibility these deceased beneficiaries will return to current payment status and receive additional payments.

## Requested Action

We request SSA review the cases of the beneficiaries in payment status that are listed as deceased in the New York City death data and terminate benefits for the beneficiaries it confirms are deceased, as they appear to be based on the New York City death data. Because payments should not be made after beneficiaries' deaths, SSA should initiate overpayment collections for any such payments. Should the Agency suspect fraud to have occurred in any of the cases, it should refer the allegations to the Office of the Inspector General.

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<sup>6</sup> The term "concurrent" is used when beneficiaries are eligible for benefits under both the Old-Age, Survivors, and Disability Insurance and Supplemental Security Income programs.



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